

## Message Text

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PAGE 01 PANAMA 04401 312034Z

73

ACTION ARA-20

INFO OCT-01 ISO-00 EB-11 COME-00 OPIC-12 L-03 SP-03 AID-20

NSC-07 RSC-01 CIEP-03 TRSE-00 SS-20 STR-08 OMB-01

CEA-02 AGR-20 PRS-01 SSO-00 NSCE-00 USIE-00 INRE-00

ARAE-00 DRC-01 /134 W

----- 056026

O 312010Z JUL 74

FM AMEMBASSY PANAMA

TO SECSTATE WASHDC IMMEDIATE 1340

C O N F I D E N T I A L PANAMA 4401

EO 11652: GDS

TAGS: ETRD, PN

SUBJ: UNITED BRANDS TAX ACCOUNT

REF: STATE 166322

1. MINISTER OF COMMERCE AND INDUSTRIES FERNANDO MANFREDO TOLD ME THAT FUNDS DEPOSITED IN ESCROW ACCOUNT IN BANCO NACIONAL DE PANAMA AGAINST TAX LIABILITY HAVE INDEED BEEN CREDITED TO GOVERNMENT GENERAL REVENUE ACCOUNT. HOWEVER, MANFREDO SAID CIRCUMSTANCES WERE VERY COMPLEX AND AWKWARD AT MOMENT FOR FOLLOWING REASONS:

A. FIRST, CERTIFICATES OF GUARANTEE SHOULD NOT HAVE BEEN SOLD IN THE FIRST INSTANCE AS A MEANS OF MAKING TAX PAYMENT.

B. SECOND, MINISTRY OF FINANCE, INTERNAL REVENUE OFFICE, AT DAVID, SHOULD NOT HAVE ACCEPTED CERTIFICATES OF GUARANTEE IN PAYMENT OF TAXES, AND SHOULD NOT HAVE ISSUED TAX RECEIPTS TO COMPANY.

C. THIRD, BANCO NACIONAL DE PANAMA SHOULD NOT HAVE CREDITED GOVERNMENT GENERAL REVENUE ACCOUNT AGAINST CERTIFICATES OF GUARANTEE.

2. COMMENT: MANFREDO TOLD ME THAT HE BELIEVED UNITED'S  
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ACCOUNT HAD NOT YET BEEN DEBITED FOR DEPOSITS MADE IN

BANCO NACIONAL WITH CERTIFICATES OF GUARANTEE. HE ALSO  
SAID EMPLOYEES IN TAX OFFICE APPARENTLY HAD NOT DIS-  
TINGUISHED BETWEEN CERTIFIED CHECKS AND CERTIFICATES OF  
GUARANTEE. IT MIGHT HAVE BEEN A COMEDY OF ERRORS -- I  
DOUBT THAT IT WAS "THEFT."  
JORDEN

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** BANANAS, BUSINESS FIRMS, BANK ACCOUNTS, GOVERNMENT REVENUES, TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 31 JUL 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** boyleja  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974PANAMA04401  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** GS  
**Errors:** N/A  
**Film Number:** D740208-0752  
**From:** PANAMA  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t1974073/aaaaabti.tel  
**Line Count:** 67  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION ARA  
**Original Classification:** CONFIDENTIAL  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** CONFIDENTIAL  
**Previous Handling Restrictions:** n/a  
**Reference:** STATE 166322  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** boyleja  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 18 SEP 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <18 SEP 2002 by boyleja>; APPROVED <20 FEB 2003 by boyleja>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** UNITED BRANDS TAX ACCOUNT  
**TAGS:** ETRD, PN, UNITED FRUIT  
**To:** STATE  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005